

The Kelkar Education Trust's
V. G. Vaze College of Arts, Science, and Commerce (Autonomous)

B. Sc (Information Technology)		Semester – IV	
Course Name: Law and Cyberspace- II		Course Code: VGVCUOE	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objective

To make learner understand

1. E-Commerce Taxation real world problems, Concept of Permanent Establishment
2. Digital Signatures, Digital Signature Certificate.
3. Concept of copyright.
4. Status of Electronic Records as evidence, The Indian Evidence Act of 1872 and The Information Technology Act, 2000.
5. Protection of Cyber Consumers in India.

Unit	Details	Lectures
I	E-Commerce Taxation: Real Problems in the Virtual World: A Tug of War on the Concept of Permanent Establishment“, Finding the PE in Cross Border E-Commerce, The United Nations Model Tax Treaty, The Law of Double Taxation Avoidance Agreements and Taxable Jurisdiction Over Non-Residents, Under the Income Tax Act, 1961, Tax Agents of Non-Residents under the Income Tax Act,1961 and the Relevance to E-Commerce, Source versus Residence and Classification between Business Income and Royalty, The Impact of the Internet on Customer Duties, Taxation Policies in India: At a Glance.	10
II	The Indian Evidence Act of 1872 v. Information Technology Act, 2000: Status of Electronic Records as Evidence, Proof and Management of Electronic Records; Relevancy, Admissibility and Probative Value of E-Evidence, Proving Digital Signatures, Proof of Electronic Agreements, Proving Electronic Messages, Other Amendments in the Indian Evidence Act by the IT Act, Amendments to the Bankers Books, Evidence Act,1891 and Reserve Bank of India Act, 1934.	10
III	Digital Signature, Certifying Authorities and E-Governance: Digital Signatures, Digital Signature Certificate, Certifying Authorities and Liability in the Event of Digital Signature Compromise, E-Governance in India: A Warning to Babudom! Protection of Cyber Consumers in India: Are Cyber Consumers Covered Under the Consumer Protection Act? Goods and Services, Consumer Complaint, Defect in Goods and Deficiency in Services, Restrictive and Unfair Trade Practices, Instances of Unfair Trade	10

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Course Outcome	
Learner will achieve competency in	
CO1	Knowledge of E-taxation, The Law of Double Taxation Avoidance Agreements.
CO2	Understanding the evidence in E-world
CO3	Knowledge of Digital signature, certifying authority.
CO4	Identifying the Certifying Authorities and Liability in the Event of Digital Signature compromise.
CO5	Protection of cyber consumers.

Books and References:					
Sr. No.	Title	Author/s	Publisher	Edition	Year
1.	Cyber Law Simplified	Vivek Sood	TMH Education	First edition	2001
2.	Cyber Laws	Pavan Duggal	Universal's	3 rd edition	2023
3.	The Information technology Act, 2000 -Bare act 2024	Professional's	Professional's Book publisher	Latest 2024	2024